

Tax Computation

23	Net taxable 5.95% income (from other side). Not less than "0"	23	
24	Interest and dividend income (Schedule B, line 29) ▶ 24		
25	Common trust fund interest and dividends ▶ 25		
26	Total interest and dividend income. <i>Add line 24 and line 25</i>	26	
27	Modified gross interest and dividend income. Explain if line 27 is different from line 26. See instructions . . . ▶ 27		
28	Beneficiaries' exemptions (Form 20 ▶ _____, Form 20A ▶ _____). Attach form(s) 28		
29	Net taxable interest and dividend income. <i>Subtract line 28 from line 27. Not less than "0"</i> ▶ 29		
30	Total income taxable at 5.95%. <i>Add line 23 and line 29</i> ▶ 30		
31	Tax from table. <i>If line 30 is more than \$80,000, multiply amount by .0595</i>	31	
32	Taxable 12% capital gains (Schedule B, line 30) ▶ 32		
33	Short-term common trust fund capital gains ▶ 33		
34	Total 12% capital gains. <i>Add line 32 and line 33</i>	34	
35	Modified 12% capital gains. Explain if line 35 is different from line 34. See instructions . . . ▶ 35		
36	Beneficiaries' exemptions (Form 20 ▶ _____, Form 20A ▶ _____). Attach form(s) 36		
37	Net taxable 12% capital gains. <i>Subtract line 36 from line 35. Not less than "0"</i> ▶ 37		
38	12% Tax. <i>Multiply line 37 by .12</i>	38	
39	Tax on long-term capital gains (from Schedule D, line 27). Not less than "0" ▶ 39		
40	Tax on long-term common trust fund capital gains (from Schedule D-1, line 6) ▶ 40		
41	Total tax. <i>Add lines 31, 38, 39 and 40</i>	41	
42	Credits: (a) <input type="checkbox"/> Credit for Income Taxes Paid to Other Jurisdictions. Attach Mass. Schedule F and other jurisdiction's returns (b) <input type="checkbox"/> Lead Paint Credit. Attach Mass. Schedule LP (c) <input type="checkbox"/> Economic Opportunity Area Credit. Attach Mass. Schedule EOA (d) <input type="checkbox"/> Full Employment Credit. Attach Mass. Schedule FEC (e) <input type="checkbox"/> Septic Credit. Attach Mass. Schedule SC (f) <input type="checkbox"/> Brownfields Credit. Attach Mass. Schedule BC ▶ 42		
43	Tax after credits. <i>Subtract line 42 from line 41. Not less than "0"</i>	43	
44	Mass. income tax withheld (attach all Mass. W-2, W-2G, 1099-G and 1099R forms) ▶ 44		
45	1998 overpayment applied to your 1999 estimated tax ▶ 45		
46	1999 Massachusetts estimated tax payments (do not include the amount in line 45) ▶ 46		
47	Payments made with extension (attach Mass. Form M-8736) ▶ 47		
48	Capital gains tax credit from previous years (see instructions; attach Schedule CGT) ▶ 48		
49	Payment with original return (use only if amending a return) ▶ 49		
50	Total tax payments. <i>Add lines 44 through 49</i>	50	
51	Overpayment. <i>If line 43 is smaller than line 50, subtract line 43 from line 50.</i> Enter the result in line 51. ▶ 51		
52	Amount of overpayment you want applied to your 2000 estimated taxes ▶ 52		
53	Amount of your refund. <i>Subtract line 52 from line 51</i> ▶ 53		
54	Balance due. <i>If line 50 is smaller than line 43, subtract line 50 from line 43.</i> Enter the result in line 54, and pay in full with this return ▶ 54		

Add to the total in line 54, if applicable: Interest ▶ \$_____, Penalty ▶ \$_____, M-2210 amount ▶ \$_____ EX ▶ ☐ (Attach Form M-2210).
 Write U.S. taxpayer number on lower left corner of check and make payable to: Commonwealth of Massachusetts.

Taxpayer's Declaration

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer is based on all information of which he/she has any knowledge.

Fiduciary's signature	Date	Paid preparer's signature and SSN or PTIN	Date
Firm name (or yours, if self-employed) and address		Employer Identification number	<input type="checkbox"/> Check if self-employed

Mail to: Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.

Warning: Willful tax evasion — including underreporting income, overstating deductions or exemptions, or failing to file and otherwise evade taxes — is a felony. Conviction can result in a jail term of up to five years and/or a fine of up to \$100,000.